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Tina N. Moss

Attorney For HSBC Bank USA, National Association,
as Trustee

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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	:
In re	: Chapter 11
	:
Lehman Brothers Holdings Inc., <i>et al.</i> ,	: Case No. 08-13555(JMP)
Debtors.	: Case No. 08-13888(JMP)
	:
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**NOTICE OF WITHDRAWAL OF CLAIM NUMBERS 0000028377
AND 0000028781 FILED BY HSBC BANK USA, NATIONAL ASSOCIATION,
AS TRUSTEE FOR RESTRUCTURED ASSET CERTIFICATES WITH ENHANCED RETURNS
SERIES 2002-39-C**

In accordance with the Letter Agreement dated May 6, 2010 among Deutsche Bank, AG London Branch, as beneficial owner, HSBC Bank USA, National Association, as trustee for Restructured Asset Certificates with Enhanced Returns Series 2002-39-C (the "Trustee"), Lehman Brothers Special Financing Inc., as swap counterparty and Lehman Brothers Inc., as depositor, the Trustee, by undersigned counsel, hereby withdraws claim numbers 0000028377 (with respect to Debtor Case No. 08-13555) and 0000028781 (with respect to Debtor Case No. 08-13888).

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May 27, 2010

Respectfully submitted,

/s/Tina N. Moss

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